

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1508 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-12-17.8, AS AMENDED BY P.L.154-2006,
4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2007]: Sec. 17.8. (a) An individual who receives a deduction
6 provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a
7 particular year and who remains eligible for the deduction in the
8 following year is not required to file a statement to apply for the
9 deduction in the following year.
10 (b) An individual who receives a deduction provided under section
11 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who
12 becomes ineligible for the deduction in the following year shall notify
13 the auditor of the county in which the real property, mobile home, or
14 manufactured home for which the individual claims the deduction is
15 located of the individual's ineligibility before June 11 of the year in
16 which the individual becomes ineligible.
17 (c) The auditor of each county shall, in a particular year, apply a
18 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
19 chapter to each individual who received the deduction in the preceding
20 year unless the auditor determines that the individual is no longer
21 eligible for the deduction.
22 (d) An individual who receives a deduction provided under section
23 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly
24 held with another owner in a particular year and remains eligible for
25 the deduction in the following year is not required to file a statement to
26 reapply for the deduction following the removal of the joint owner if:
27 (1) the individual is the sole owner of the property following the
28 death of the individual's spouse;
29 (2) the individual is the sole owner of the property following the
30 death of a joint owner who was not the individual's spouse; or
31 (3) the individual is awarded sole ownership of the property in a

divorce decree.

(e) A trust entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 of this chapter for real property owned by the trust and occupied by an individual in accordance with section 17.9 of this chapter is not required to file a statement to apply for the deduction, if:

(1) the individual who occupies the real property receives a deduction provided under section 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year; and

(2) the trust remains eligible for the deduction in the following year.

SECTION 2. IC 6-1.1-12-17.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: **Sec. 17.9. A trust is entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:**

(1) upon verification in the body of the deed or otherwise, has a beneficial interest in the trust;

(2) otherwise qualifies for the deduction; and

(3) would be considered the owner of the real property under IC 6-1.1-1-9(f).".

Page 4, line 42, delete "the".

Page 12, line 4, delete "A" and insert "The".

Renumber all SECTIONS consecutively.

(Reference is to EHB 1508 as printed March 13, 2007.)

Senator ZAKAS